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Bulletin Tax

Tax Bulletin 2-09

Effective Date: April 1, 2009

Re: Woods Cross, West Bountiful, Duchesne and Cedar Hills Impose Tax to Fund Recreational and Zoological Facilities and Botanical, Cultural and Zoological Organizations; and Saratoga Springs Imposes Public Transit Tax

Utah Code §59-12-1402 allows cities and towns to impose a local sales and use tax of 0.1 percent to fund recreational and zoological facilities and botanical, cultural and zoological organizations. The voters of Woods Cross (Davis County), West Bountiful (Davis County), Duchesne (Duchesne County) and Cedar Hills (Utah County) have approved the 0.1 percent tax on sales in those cities.

Effective April 1, 2009, sellers in Woods Cross, West Bountiful, Duchesne and Cedar Hills must collect the additional 0.1 percent sales tax on all taxable transactions. This 0.1 percent tax is added to the combined sales and use tax rate for each city as follows:

- Woods Cross 6.60%
- West Bountiful 6.60%
- Duchesne 6.05%
- Cedar Hills 6.85%

Utah Code §59-12-501 allows counties, cities and towns to impose a .25 percent public transit tax. Saratoga Springs (Utah County) will impose the .25 percent tax on sales effective April 1, 2009. Sellers must collect the public transit tax on all taxable sales and services in Saratoga Springs. The public transit tax of .25 percent is added to the combined sales and use tax rate in Saratoga Springs for a total combined rate of 6.75 percent.

Begin collecting sales and use tax at the new rates April 1, 2009. Report and pay tax at the new rates on your *Sales and Use Tax Return* starting with the following periods:

- April (monthly filers)
- April-June (quarterly filers)
- January-December (annual filers).

For all current rates, see sales tax rate charts at **tax.utah.gov/sales/rates.html**.

(Continued on back page)



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